

**Subject:** Re: 501(c)3  
**From:** "Luz Rivas" <luz.rivas@lacity.org>  
**Date:** 7/12/17, 8:56 PM  
**To:** Joanne Kumamoto  
**CC:** Alan Kumamoto; Ellen Endo

Hi Joanne,

It doesn't seem like anyone from the Board's staff knows about this foundation. It would have had to have city approval to have been formed but since it happened in 1995 the only one that would know would be Gene.

I can't find the foundation in the IRS nonprofit search. Does this mean that the foundation is not registered with the IRS and only with the state? Can it be that the foundation was started but they didn't go through with the whole process of incorporating? I would want to see its bylaws too.

Like you mentioned, I also want to know the relationship between the foundation and the advisory committee and also who approved this nonprofit. I'm concerned that city employees are listed as officers.

Luz

On Mon, Jul 10, 2017 at 5:00 PM, Luz Rivas <[luz.rivas@lacity.org](mailto:luz.rivas@lacity.org)> wrote:

Hi Joanne,

Thanks for verifying this. I may have seen it somewhere else. I will talk to Fernando tomorrow to see if he knows about this. I also asked for an income/expenses statement for the garden's account in the public works trust fund.

Luz

On Mon, Jul 10, 2017 at 12:38 PM, Joanne Kumamoto <[jkumamoto@aol.com](mailto:jkumamoto@aol.com)> wrote:

Hi Luz,

We were able to find the attached documents from the Secretary of State. Apparently, the Mayor's Advisory Committee established the Tillman Japanese Garden Visitor's Center Foundation as a Non-profit 501(c)3. The current Chairman of the Advisory Committee, Judith Hershberg is listed as the Chief Executive Officer, Betty Ethridge is listed as the Secretary and Gene Green as the Chief Financial Officer. We could not find a 990 in Guidestar.

We will need to understand the relationship of the Tillman Japanese Garden Visitor's Center Foundation and The Japanese Garden Mayor's Advisory Committee

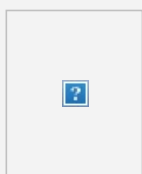
Joanne

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